

State of Arizona  
House of Representatives  
Forty-ninth Legislature  
Second Regular Session  
2010

House Engrossed  
**FILED**  
**KEN BENNETT**  
**SECRETARY OF STATE**

CHAPTER 37

## **HOUSE BILL 2159**

AN ACT

AMENDING SECTIONS 42-16102 AND 42-16157, ARIZONA REVISED STATUTES; RELATING  
TO COUNTY AND STATE BOARDS OF EQUALIZATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-16102, Arizona Revised Statutes, is amended to  
3 read:

4 42-16102. County board of equalization

5 A. In each county with a population of less than five hundred thousand  
6 persons according to the most recent United States decennial census, the  
7 board of supervisors constitutes a county board of equalization. The clerk  
8 of the board of supervisors shall serve as the clerk of the board of  
9 equalization.

10 B. A county board of equalization shall not be established in any  
11 county with a population of five hundred thousand persons or more.

12 C. The board of supervisors, by a majority vote, may contract with the  
13 state board of equalization to perform review of AND HOLD HEARINGS AND MAKE  
14 DECISIONS ON petitions filed under section 42-16105.

15 Sec. 2. Section 42-16157, Arizona Revised Statutes, is amended to  
16 read:

17 42-16157. Appeal of valuation or legal classification from  
18 county assessor to state board of equalization

19 A. Except as provided in subsection C or D of this section, if the  
20 county assessor denies all or part of a petition under section 42-16055, and  
21 if a county board of equalization is not established in the county where the  
22 property is located, the petitioner may appeal the assessor's decision to the  
23 state board of equalization by filing with the state board, within  
24 twenty-five days after the date that the assessor's decision was mailed to  
25 the petitioner, a copy of the written basis of the decision according to the  
26 instructions on the petition.

27 B. The department may contest any proposed valuation or classification  
28 or any proposed change in valuation or classification before the state board.  
29 If, in the director's opinion, a decision of an assessor is erroneous, the  
30 director may appeal the assessor's decision to the state board within  
31 twenty-five days after the assessor's decision was mailed to the taxpayer and  
32 the department. In such an action the taxpayer shall raise any defense the  
33 taxpayer has to liability for the tax and any additional tax sought to be  
34 imposed. If issues other than valuation or classification are raised by  
35 either party, the action shall be tried as if it were an action pursuant to  
36 section 42-11005 or 42-11052.

37 C. A property owner who receives a notice of valuation under section  
38 42-15105 may appeal the valuation or legal classification to the state board  
39 as provided in subsection A of this section within twenty-five days after the  
40 date of the assessor's notice.

41 D. A property owner whose petition is denied, in whole or in part,  
42 pursuant to section 42-19051 may only appeal the valuation or legal  
43 classification to the state board as provided in subsection A of this section  
44 within twenty days after the date of the assessor's notice of refusal or  
45 decision.

1           E. The state board may contract with any county with a population of  
2 less than five hundred thousand persons according to the most recent United  
3 States decennial census to provide review of AND HOLD HEARINGS AND MAKE  
4 DECISIONS ON petitions filed under section 42-16105. These hearings shall be  
5 conducted in the county in which the property of the subject hearings is  
6 located.

APPROVED BY THE GOVERNOR APRIL 9, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 9, 2010.